

IT 96-20  
Tax Type: INCOME TAX  
Issue: Federal Change (Individual)

STATE OF ILLINOIS  
DEPARTMENT OF REVENUE  
OFFICE OF ADMINISTRATIVE HEARINGS  
SPRINGFIELD, ILLINOIS

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THE DEPARTMENT OF REVENUE	)	
OF THE STATE OF ILLINOIS	)	
	)	Track #
v.	)	Docket #
	)	SS #
TAXPAYER	)	Barbara S. Rowe
Taxpayers	)	Administrative Law Judge

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RECOMMENDATION FOR DISPOSITION

Synopsis:

This cause came to be heard as a set matter for hearing, pursuant to notice, for the purpose of ascertaining whether TAXPAYERS (the "Taxpayers") were responsible for an income tax liability to the Illinois Department of Revenue (the "Department") for the 1990 tax year. At the hearing, the taxpayers requested and were given thirty days to document that the proper Illinois Income Tax returns were filed for the taxable year in question. An extension of an additional thirty days was requested and granted. To date, the taxpayers have not substantiated such filing. It is recommended that the Director of the Department uphold the Notice of Deficiency in its entirety.

Findings of Fact:

1. The Department's *prima facie* case was established by the admission into evidence of the Department's Notice of Deficiency issued to the taxpayers on January 27, 1995 for the taxable year ending December 31, 1990 in the amount of \$2,764.00. (Dept. Ex. No. 1)

2. The taxpayers timely protested the notice and requested a hearing. (Dept. Ex. No. 2)

3. At the hearing, the taxpayers requested and were given thirty days to submit a copy of the original IL-1040 and the accompanying W-2 forms. On the due date, the taxpayers requested a thirty day extension in which to file the proper forms. The extension was granted. (Post-hearing Ex. No. 1)

4. As of the date of this recommendation, the taxpayers have failed to document the filing of an IL-1040 for the 1990 taxable year.

Conclusions of Law:

The issue in this case is whether the taxpayers are responsible to the State of Illinois for income tax liabilities for the 1990 taxable year. The Illinois Income Tax Act imposes a tax on "every individual, corporation, trust and estate for each taxable year ending after July 31, 1969 on the privilege of earning or receiving income in or as a resident of this State". (35 ILCS 5/201(a))

The taxpayers stated at the hearing that they would submit the required IL-1040 and accompanying W-2 forms for the 1990

taxable year. This they have failed to do. I therefore recommend that the Director of the Department uphold the Notice of Deficiency in its entirety.

Respectfully Submitted,

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Barbara S. Rowe  
Administrative Law Judge

April 10, 1996